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Georgii II - Tobacco Act - 1751.

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Anno Regni

# GEORGII II.

## REGIS

*Magnæ Britanniæ, Franciæ, & Hiberniæ,*

## VICESIMO QUARTO.

At the Parliament begun and holden at *Westminster*, the Tenth Day of *November*, *Anno Dom.* 1747, in the Twenty first Year of the Reign of our Sovereign Lord *GEORGE* the Second, by the Grace of God, of *Great Britain*, *France*, and *Ireland*, King, Defender of the Faith, *&c.*

And from thence continued by several Prorogations to the Seventeenth Day of *January*, 1750, being the Fourth Session of this present Parliament.

*LONDON:*

Printed by *Thomas Baskett*, Printer to the King's most Excellent Majesty; and by the Assigns of *Robert Baskett*. 1751.

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O.B.

Anno vicesimo quarto

# GEORGII II. Regis.

## *An Act for the more effectual securing the Duties upon Tobacco.*

I. HEREAS, notwithstanding the Laws heretofore made relating to the Importation of Tobacco into *Great Britain*, from His Majesty's Plantations in *America*, nd for securing the Duties due and payble thereon upon the Importation therefrom into *Great Britain*, and also with regard to the Exportation of Tobacco from *reat Britain* to Foreign Parts, many eat Frauds and Abuses are frequently ntrived, committed, and carried on, y several ill-designing Persons concerned the different Branches of Business and rade in Tobacco, to the great Prejuce of His Majesty's Revenue, and to e great Loss and Discouragement of e fair Traders, so that it is become neary that some further Provision should Preamble.

be made for the more effectual preventing the same for the future; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Twenty fifth Day of *March*, One thousand seven hundred and fifty two, when any Ship or Vessel whatsoever shall have taken in Tobacco at any Port or Place whatsoever, within His Majesty's Plantations in *America*, in order to convey the same from thence into *Great Britain* (except such Tobacco as shall be Water-borne before the said Twenty fifth Day of *March*, One thousand seven hundred and fifty two) the Collector or Comptroller, or other Chief Officer, or any Two of them, employed in the Management of the Customs at such Port or other Place, where such Ship or Vessel shall have taken in Tobacco, shall, at and upon the clearing of every such Ship or Vessel by the proper Officer or Officers of the Customs appointed for that Purpose, deliver to the Master, Commander, or other Person taking Charge of any such Ship or Vessel, a Manifest or Content in Writing, under his and their Hands and Seals of Office, which shall contain a true Account of all the Tobacco loaden on Board every such Ship or Vessel, and the Number of Hogsheads, Casks, Chests and other Packages containing the same, and the Quantity of the Tobacco contained in each particular Hogshead, Cask,

Vessels taking in Tobacco at any of the Plantations, for Transportation into *Great Britain*, Officer of the Customs to give the Master a Manifest of the Quantity, with the Number and Tare of the Packages, *&c.*

Cheſt, and other Package, together with the Marks and Numbers ſet on each and every Hogſhead, Caſk, Cheſt, or other Package thereof, with the Tare of each particular Hogſhead, Caſk, Cheſt, or other Package, in which ſuch Tobacco ſhall be contained; and alſo ſhall, at and upon the clearing of every ſuch Ship or Veſſel, as aforeſaid, immediately tranſmit a Duplicate of ſuch Manifeſt or Content to the reſpective Commiſſioners of the Cuſtoms in *Great Britain*: And any Collector, Comptroller, or other Chief Officer or Officers of the Cuſtoms at any Port or Place in His Majeſty's Plantations in *America*, who ſhall, at and upon the clearing of any Ship or Veſſel having Tobacco loaden on Board her, as aforeſaid, neglect or refuſe to deliver to the Maſter, Commander, or other Perſon taking Charge of ſuch Ship or Veſſel, ſuch Manifeſt or Content as is herein before ſpecified and directed; or who ſhall not, at and upon the clearing any ſuch Ship or Veſſel, immediately tranſmit a Duplicate of ſuch Manifeſt or Content to the ſaid reſpective Commiſſioners of the Cuſtoms in *Great Britain*, ſhall forfeit and loſe the Sum of Two hundred Pounds, to be recovered in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Admiralty in His Majeſty's Plantations, where ſuch Offence ſhall be committed.

and to tranſmit a Duplicate thereof to the Commiſſioners of the Cuſtoms in *Great Britain*,

under Penalty of 200 *l.*

II. And be it further enacted by the Authority aforeſaid, That every Maſter, Commander, or other Perſon or Perſons taking Charge of any Ship or Veſſel having Tobacco loaden on Board as

Master to deliver to the Collector of the Customs, at his Arrival in *Great Britain*, the Manifest of his Lading,

aforesaid, at any Port or Place whatsoever in any of His Majesty's Plantations in *America* as aforesaid, shall, upon his Arrival at his Port of Discharge in *Great Britain*, and at the Time that he makes his Report of his Ship at the Custom-house, deliver to the Collector of the Customs at the said Port (who is hereby required and directed to deliver the same to the Land-waiters appointed for the Delivery of such Ship or Vessel) the Manifest or Content of the Lading of his Ship or Vessel which he received from the Collector, Comptroller, or other Chief Officer of the Customs at the Port or other Place in the Plantations where he took in his Lading; and if any Master, Commander, or other Person or Persons taking Charge of any such Ship or Vessel, shall neglect or refuse to deliver such Manifest or Content to the Collector of the Customs, at the Time he makes his Report of his Ship at the Custom-house, at the Port of his Discharge, he and they shall forfeit and lose the Sum of One hundred Pounds.

under Penalty of 100 *l.*

Land-waiter not to permit any Tobacco to be landed till he has entered the Manifest, Numbers, and Contents, *&c.* of the several Packages, under Penalty of 50 *l.*

III. And be it further enacted by the Authority aforesaid, That the Land-waiters appointed for the Delivery of every Ship or Vessel arriving at any Port or Place in *Great Britain*, from any of His Majesty's Plantations in *America* having Tobacco on Board her, shall not suffer any Part of the Tobacco on Board any Ship or Vessel to be landed, until they have from, and agreeable to the Manifest delivered to them by the Collector, entered into their respective Books (given them by the Directions of the Commissioners

Commiſſioners of His Majeſty's Cuſtoms for keeping Accounts of Goods by them delivered or ſuffered to be delivered from on Board ſuch Ships) the ſaid ſeveral and reſpective Manifeſts, Marks, Numbers, Weights, Tares, and Contents of the ſeveral Hogſheads, Casks, Cheſts, and other Packages, under the Penalty of the Forfeiture of Fifty Pounds; and the ſaid Land-waiters are hereby authorized and required upon the Landing of any ſuch Tobacco, to cauſe ſuch Landing Mark to be fixed and ſet upon every Hogſhead, Cask, Cheſt, or other Package whatſoever, containing the ſame, as ſhall be directed by the reſpective Commiſſioners of the Cuſtoms aforeſaid; and the ſaid Land-waiters are hereby alſo required to enter every ſuch Landing Mark in their ſeveral Books aforeſaid, on Pain of forfeiting the Sum of Fifty Pounds.

Landing Mark to be ſet upon every Hogſhead, &c.

and an Entry to be made thereof.

IV. And be it further enacted by the Authority aforeſaid, That from and after the Twenty ninth Day of *September*, One thouſand ſeven hundred and fifty one, no Debenture ſhall be made forth for any Tobacco imported into *Great Britain*, after the ſaid Twenty ninth Day of *September*, One thouſand ſeven hundred and fifty one, or any Drawback be paid or allowed for the ſame when exported or entered Outwards for Exportation, to any Part or Parts beyond the Seas, unleſs the ſame, and every Part thereof, be ſhipped and exported from the very ſame Port or Place at which ſuch identical Tobacco was at firſt Originally imported into *Great Britain*, and no other; and alſo unleſs the ſame iden-

No Debenture or Drawback allowed on Exportation, unleſs the Tobacco be ſhipped from the Port at which it was imported, and in the Original Package, if unmanufactured, &c.

tical Tobacco, if unmanufactured, and every Part thereof, be shipped and exported in the Original Package, with the same Marks in, and with which it was at first imported into *Great Britain*, and no other, without any Alteration whatsoever being made in the Package (except such as shall be occasioned by necessary Cooperage for the Repair of the said Package) or any other Tobacco being put therein, or any Part of the Tobacco being removed or taken out of the Package in which it was at first imported (except only Ten Pounds Weight of Tobacco, which shall be allowed to be taken out of each Hogshead, Cask, Case, or other Package, after the same is weighed at the Importation, as is now the Practice; and if any Person or Persons whatsoever shall enter any Tobacco for Exportation, at any other Port or Place than that at which the same identical Tobacco was imported, or in any other Cask or Package than the same, in which the same unmanufactured Tobacco was Originally imported, or without the same Marks, all such Tobacco shall be forfeited, and no Drawback thereupon shall be paid, or if any shall be paid, the same shall be repaid, and the Person who entered, or caused the same to be entered, shall forfeit the Sum of Two hundred Pounds; and whoever shall knowingly export beyond the Seas any Hogshead, or other Package of Tobacco, out of which more than Ten Pounds Weight of Tobacco has been taken for Samples, he, she, and they, so offending, shall forfeit and lose the Sum of Twenty Pounds

Penalty of entering Tobacco for Exportation at any other Port, or in other Package, &c.

Pounds for every ſuch Hogſhead or other Package of Tobacco ſo exported.

V. Provided nevertheleſs, and it is hereby declared and enacted, That when any unmanufactured Tobacco is imported in Hogſheads or Caſks in *Great Britain*, from any of His Majeſty's Plantations in *America*, if upon the Landing and Examination thereof, it ſhall appear that the Tobacco contained in any of ſuch Hogſheads or Caſks, is ſo much damaged, that by cutting off the damaged Part thereof (for which no Duty is paid) the ſound Tobacco remaining in any of ſuch Hogſheads (for which Duty is to be paid) is under the Weight of Four hundred and fifty Pounds, then, and in ſuch Caſe, it ſhall and may be lawful for the Importer or Importers thereof, in the Preſence of the Land-waiters, appointed to deliver the Ship in which the ſame was imported, to cauſe all ſuch ſound Tobacco to be put together into One or more of the ſame Hogſheads out of which the damaged Tobacco was taken; and the ſaid Land-waiters, or other proper Officers, are hereby directed and required to enter into their reſpective Books, the true and exact Weight of all ſuch ſound Tobacco put into each and every ſuch Hogſhead, with the ſeveral and reſpective Marks and Numbers ſet on each and every ſuch Hogſhead; and alſo to note and ſpecify in their Books, that ſuch Hogſheads were packed and re-filled in their Preſence; and all and every ſuch Hogſheads of unmanufactured Tobacco ſhall and may be exported from the ſame Ports and no other, at which they were originally

Where any unmanufactured Tobacco ſhall be found to be damaged, upon Landing,

what is ſound may be put into the ſame Hogſheads from whence the damaged Tobacco was taken, and the Land-waiter is to enter the ſame in his Books, &c.

and Debentures and Drawback may be allowed for the same on Exportation.

originally imported; and Debentures shall be made out, and the Drawback be paid for the Tobacco therein contained (provided the Quantity of the Tobacco in each such Hogshead amounts to Four hundred and twenty five Pounds Weight, or more, in the same Manner and Form, to all Intents and Purposes, as if the Package of such Tobacco had not been altered; any thing herein before contained to the contrary thereof in any wise notwithstanding.

Exporter to endorse on the Cocquet, the Marks, Numbers, and Weight of the Tobacco when first imported, &c.

VI. And be it further enacted by the Authority aforesaid, That from and after the said Twenty ninth Day of *September*, One thousand seven hundred and fifty one, all and every Person and Persons who shall enter any unmanufactured Tobacco Outwards, except manufactured Tobacco imported before the said Twenty ninth Day of *September*, One thousand seven hundred and fifty one, at any Port or Place in *Great Britain*, in order to be shipped and exported in any Ship or Vessel whatsoever, to any Part or Parts beyond the Seas, shall, before the same or any Part thereof is laden on Board any Ship or Vessel to be exported, endorse upon the Cocquet and Bill (to be delivered to the Searcher or Searchers belonging to the Customs, and appointed to examine Tobacco shipped for Exportation) in a fair, distinct, and legible Manner, the Plantation or Manifest Mark and Number, which was upon each and every Hogshead, Cask, Cheft, or other Package of such Tobacco, at the Time when the same was first imported into *Great Britain*; and also the Landing

Mark

Mark and Number which was placed and ſet upon each and every Hogſhead, Caſk, Cheſt, or other Package thereof, when the ſame was firſt landed in *Great Britain*, together with the exact Weight that each and every Hogſhead, Caſk, Cheſt, or other Package, with the Tobacco therein contained, was of, at the Time of its being landed in *Great Britain*; and alſo the particular Mark and Number ſet upon each Hogſhead, Caſk, Cheſt, or other Package thereof, by the Exporter or Exporters thereof, at the Time the ſame ſhall be brought to the Water Side to be ſhipped for Exportation, together with the then Weight which each particular Hogſhead, Caſk, Cheſt, or other Package, and the Tobacco therein contained, ſhall be of, at the Time it is ſo entered for Exportation, and the Searcher ſhall not admit any Cocquet unleſs marked as aforeſaid; and all and every Exporter and Exporters of Tobacco ſhall alſo, from and after the ſaid Twenty ninth Day of *September*, One thouſand ſeven hundred and fifty one, write off, and they are hereby required and directed to write off, the Weight of each Hogſhead, Caſk, Cheſt, or other Package of unmanufactured Tobacco, by him, her, or them exported, from any Port of *Great Britain*, to any Part or Parts beyond the Seas, from the identical and particular Entry made of each and every ſuch Hogſhead, Cheſt, or other Package of ſuch unmanufactured Tobacco, at the Time when it was firſt imported into *Great Britain*; and if any Perſon or Perſons whatſoever, who after

and to write off the Weight of each Hogſhead, &c. exported by him, from the Entry made at the Importation,

the said Twenty ninth Day of *September*, One thousand seven hundred and fifty one, shall enter Outwards for Exportation to any Part or Parts beyond the Seas, from any Port or Place in *Great Britain*, any unmanufactured Tobacco, shall neglect or refuse to endorse upon the Cocquet and Bill for the said Tobacco delivered to the Searchers, in a fair, distinct, and legible Manner, all, and each, and every of the several and respective Marks, Numbers, and Weights herein before mentioned and described, and in the Manner and Form the same is hereby required and directed to be done, or who shall neglect or refuse to write off the Weight of each Hogshead, Cask, Chest, or other Package of unmanufactured Tobacco, by him, her, or them exported, from the identical Entry made thereof, at the Time when the same was first imported into *Great Britain*, agreeable to the Directions herein before given for that Purpose; all, and each, and every such Person and Persons offending in each or either of these Cases, shall forfeit and lose the Sum of Five Pounds for every Hogshead, Cask, Chest, or other Package of such unmanufactured Tobacco, for each and every such Offence or Offences, to be sued for, recovered, levied, and divided, in the Manner herein after directed; any Law, Statute, or Usage to the contrary in any wise notwithstanding; and no Drawback or Debenture for or on Account of the Exportation thereof, shall be made out, granted, or paid.

under Penalty of 5 *l.* for every Hogshead for each Offence,

and no Drawback or Debenture to be granted.

VII. An

VII. And it is hereby further enacted by the Authority aforesaid, That all and every Person and Persons who, from and after the said Twenty ninth Day of *September*, One thousand seven hundred and fifty one, shall import any Tobacco into *Great Britain* from any of His Majesty's Plantations in *America*, and who shall in any wise manufacture the same, or any Part thereof, upon his, her, or their own Account or Accounts, or cause or procure the same, or any Part thereof, to be manufactured for his, her, or their own Account or Accounts, by any other Person or Persons, shall (before the same, or any Part thereof, be manufactured by the Importer or Importers, or shall be delivered out by the Importer or Importers to any other Person or Persons to be manufactured for the Account of such Importer or Importers) deliver, and they are hereby directed and required to deliver, to the Collector or other Chief Officer of the Customs at the Port or Place where such Tobacco was imported, an Account in Writing, containing the Plantation or Manifest Mark and Number of every Hogshead, Cask, Chest, or other Package of Tobacco intended to be manufactured, with the Name of the Ship or Ships in which the same was imported, and the Time when, and also the Landing Mark and Number set on each Hogshead, Cask, Chest, or other Package, at the Time of their Importation into *Great Britain*; and also the exact Weight which all, and each, and every of such Hogsheads, Casks, Chests, or other Packages, and the Tobacco therein

Importer manufacturing Tobacco on his own Account, to deliver to the Officers of the Customs at the Port of Importation, the Marks, Numbers, and Weights, &c. of the Hogsheads to be manufactured, and the Ship's Name, &c.

in contained, were of at the Time of their being first landed in *Great Britain*, and the exact Weight the same were of at the Time of Delivery thereof to be manufactured; which Account shall be signed by such Importer or Importers, or One of his, her, or their known Servants or Agents, and also by such Person or Persons to whom such Tobacco is delivered to be manufactured; or One of his, her, or their known Servants or Agents, with their several and respective Names and Places of Abode; and such Importer and Importers shall, at the Time of their delivering in such Accounts as aforesaid, write off from the Entries made at the Time and Times the Tobacco contained in such Account was imported, and against each and every particular Ship in which the same was imported, the Weight of each particular Hogshead, Cask, Chest, or other Package, contained in such Account of Tobacco intended to be manufactured as aforesaid, in the very same Manner and Form as if the same Tobacco had been delivered for Exportation; and in case any Importer or Importers of Tobacco shall neglect to give in such Account as aforesaid, at the Time and in such Manner and Form in all Respects, to all Intents and Purposes, as is herein before directed and required; or in case such Account shall, at the Time the same is given in, or at any Time afterwards, appear to be false and fraudulent in any Respect whatsoever, he, she, or they knowingly offending in any of either of the Cases aforesaid, shall forfeit and lose the

Account to be signed by the Importer and Manufacturer, &c.

and Importer to write off from the Entry, the Weight, &c.

Penalty of Neglect, or of giving in a false Account.

the Sum of Thirty Pounds for every Hogſhead or other Package of Tobacco, an Account of which is omitted to be given as before directed, or of which a wrong Account ſhall knowingly be given; and the Perſon or Perſons to whom ſuch Tobacco ſhall have been delivered to be manufactured, neglecting by him, her, or themſelves, or by his, her, or their known Servant or Agent, to ſign ſuch Account as aforeſaid, or knowingly ſigning any fraudulent Account, ſhall alſo forfeit and loſe the Sum of Thirty Pounds for every ſuch Hogſhead or other Package of Tobacco, of which no Account, or for which a fraudulent Account is knowingly given.

Importer with-in 14 Days after the Delivery of Tobacco to the Purchaſer,

VIII. And it is hereby further enacted by the Authority aforeſaid, That all and every Perſon and Perſons who, from and after the ſaid Twenty ninth Day of *September*, One thouſand ſeven hundred and fifty one, ſhall import any Tobacco into *Great Britain* from any of His Majeſty's Plantations in *America*, and who ſell or deliver the ſame, or any Part thereof, to any Perſon or Perſons whatſoever, ſhall, within Fourteen Days after the Delivery thereof out of his Cuſtody, to the Purchaſer or Purchaſers thereof, or their Order, give and deliver to the Collector or other Chief Officer of the Cuſtoms at the Port or Place where ſuch Tobacco was imported, an Account in Writing, containing the Plantation or Manifeſt Mark and Number of every Hogſhead, Caſk, Cheſt, or other Package of Tobacco, ſo ſold or delivered, with the Name of the Ship

or

to give to the Officer at the Port where the same was imported, an Account of the Marks, Numbers, and Weights, &c. of every Hogshead sold, and the Ship's Name, &c.

or Ships in which the same was imported, and Times when, and also the Landing Mark and Number set on each Hogshead, Cask, Chest, or other Package, at the Time of their Importation into *Great Britain*, with the exact Weight which all, and each, and every such Hogsheads, Casks, Chests, or other Packages, and the Tobacco, therein contained were of at the Time of their being first landed in *Great Britain*; and also the exact Weight thereof, at the Time of their Sale or Delivery to the Purchaser or Purchasers thereof; which Account shall be signed by such Importer or Importers, or One of his, her, or their known Servants or Agents, and also by such Person or Persons to whom such Tobacco is sold or delivered, or One of his, her, or their known Servants or Agents, with their several and respective Names and Places of Abode; and such Importer and Importers shall, at the Time of their delivering in such Accounts as aforesaid, write off from the Entries made at the Time and Times the Tobacco contained in such Account was imported, and against each and every particular Ship in which the same was imported, the Weight of each particular Hogshead, Cask, Chest, or other Package of Tobacco contained in such Account, in the same Manner and Form, as if the said Tobacco had been delivered for Exportation; and in case any Importer or Importers of Tobacco shall neglect to give in such Account as aforesaid, at the Time, and in such Manner and Form in all Respects, and to all Intents

Account to be signed by the Importer and Purchaser.

Importer to to write off from the Entry, the Weight, &c.

Penalty of Neglect, or of giving in a false Account.

tents and Purpoſes, as herein before directed and required, or in caſe ſuch Account ſhall at the Time the ſame is given in, or at any Time afterwards, appear to be falſe or fraudulent in any reſpect whatſoever, he, ſhe, or they knowingly offending in any or either of the Caſes aforeſaid, ſhall forfeit and loſe the Sum of Thirty Pounds for every Hogſhead or other Package of Tobacco, an Account of which is omitted to be given as before directed, or of which a wrong Account ſhall be knowingly given; and the Perſon or Perſons to whom, or to whoſe Order ſuch Tobacco ſhall have been ſold or delivered, neglecting by him, her, or themſelves, or his, her, or their known Servant or Agent, to ſign ſuch Account as aforeſaid, or knowingly ſigning any fraudulent Account, ſhall alſo forfeit and loſe the Sum of Thirty Pounds for every ſuch Hogſhead or other Package of Tobacco, of which no Account, or for which a fraudulent Account is knowingly given.

No Tobacco, or Tobacco Stalks, above 24 lb. nor Snuff above 10 lb. to be carried by Land from any Port of Importation, unleſs in Manner herein directed.

IX. And be it further enacted by the Authority aforeſaid, That from and after the Twenty ninth Day of *September*, One thouſand ſeven hundred and fifty one, no Tobacco or Tobacco Stalks, exceeding Twenty four Pounds Weight, nor any Snuff exceeding Ten Pounds Weight, ſhall be in any Form or Manner whatſoever removed, carried, or conveyed by Land from any Port or Place of Importation in *Great Britain*, to any other Port or Place within this Kingdom, unleſs in the Manner herein after directed; that is to ſay, if it is unmanufactured Tobacco,

bacco, which is to be carried by Land as aforeſaid, the ſame ſhall not be conveyed, removed, or paſs without a Certificate being firſt had and obtained from the Collector and Comptroller, or other Chief Officers at the Port or Place where ſuch Tobacco was imported, together with the Importer's Oath thereto (in caſe ſuch Importer ſhall apply for the ſame) that the Duties thereof were paid or ſecured at the Importation, and by whom, and the Time when, and in what Ship or Veſſel, Ships or Veſſels, the ſame and every Part thereof was imported; and in caſe the Perſon applying for the ſame, be a Purchaſer from the Importer, then on Oath of ſuch Purchaſer, atteſting the Marks and Numbers of the identical Hogſhead or Hogſheads ſo purchaſed, or out of which the ſaid Tobacco was taken, and from whom purchaſed, and the Time when; and if it is Tobacco Stalks or Snuff, or other manufactured Tobacco which is to be carried by Land as aforeſaid, the ſame ſhall not be conveyed, removed, or paſs without a Certificate, and Oath of the Importer (in caſe the Importer applies for the ſame) being firſt had and obtained as aforeſaid, that ſuch Stalks were ſtripped or ſeparated, or ſuch Snuff or other manufactured Tobacco was made from One or more Hogſhead or Hogſheads of Tobacco, for which the Duties were by him paid or ſecured, at the Time of Importation; and in caſe the Perſon applying for ſuch Certificate be a Purchaſer, ſuch Purchaſer ſhall make Oath, that ſuch Stalks were ſtripped or ſeparated,

or

or ſuch Snuff or other manufactured Tobacco, was made from One or more Hogſhead or Hogſheads of Tobacco, which had been delivered and received according to the Directions of this Act; which ſaid ſeveral Certificates ſuch Officer and Officers are hereby required and directed to grant, and after writing the ſame off their Books, to deliver to all and every Perſon or Perſons, who ſhall apply to him or them for the ſame, without any Fee or Reward whatſoever for ſuch Certificates or Oaths, on Pain of forfeiting the Sum of Ten Pounds for every ſuch Offence.

Officer to grant Certificates *gratis*, on Penalty of 10*l.*

X. And it is hereby enacted, That before any ſuch Tobacco, Tobacco Stalks, or Snuff, for which ſuch Certificate is granted, ſhall be removed or carried by Land as aforeſaid, the Proprietor, Factor, or Agent thereof, ſhall deſcribe and inſert on the Back of ſuch Certificate in a fair and legible Manner, the Names of each particular Package in which ſuch Goods are contained, together with the particular Marks and Numbers ſet on each Package, and alſo the true and exact Weight of each particular Species of Goods contained in each particular Package, and the Place from whence the ſame are to be delivered, and to which they are to be carried and conveyed, and by whom, and the Name of the Perſon to whom the Goods are conſigned; and ſuch Proprietor, Factor, or Agent, ſhall ſubſcribe his, her, or their Name or Names, and make Oath to the Truth thereof; and the Certificate ſo granted, ſhall expreſs the Number of Days

Before removing ſuch Tobacco, the Proprietor to inſert on the Back of the Certificate, the Package, Marks, Numbers, Weight, and Species, &c. of the Goods,

and to ſubſcribe his Name, and make Oath to the Truth thereof; Certificate to accompany the Goods,

Days it shall continue in force, and shall accompany the Goods to such Place to which they are to be carried and conveyed, and upon its coming to such Place, the Person or Persons receiving the same, or to whom the Goods belong, shall cause such Certificate to be delivered to the Chief Officer of the Customs, if any such there be; and in case there be no Officer of the Customs, then to the Officer of the Excise of the Division whereunto such Goods are carried and conveyed; and such Officer is hereby directed to examine the same with the Goods, and if they agree therewith, the Goods may be taken away and disposed of by the Person or Persons to whom of Right they belong or appertain, and such Officer is thereupon to enter such Certificate distinctly in a Book to be kept by him for that Purpose; and the Officer of Customs or Excise, receiving such Certificate, shall, from time to time, transmit an Account of the same to the Officer to be appointed by the High Treasurer or Commissioners of the Treasury for keeping such Accounts.

and to be delivered to the Officer where the Goods are conveyed, &c.

and an Account thereof to be transmitted to the Officer appointed by the Treasury.

XI. And be it further enacted, That the Officers of the Customs who shall grant such Original Certificates, at the Port or Place of Importation, shall once in every Month transmit Duplicates thereof to the Person to be appointed by the High Treasurer, or Commissioners of the Treasury for keeping the Accounts herein after mentioned.

Officer granting Original Certificates, to transmit Duplicates thereof Monthly to the Officer appointed by the Treasury.

XII. And be it further enacted by the Authority aforesaid, That if any Tobacco, or Tobacco Stalks, exceeding Twenty

Twenty four Pounds Weight, or any Snuff exceeding Ten Pounds Weight, shall, from and after the said Twenty ninth Day of *September*, One thousand seven hundred and fifty one, be found removing by Land from the Port or Place of Importation, without having One or other of the Certificates herein before directed, all such Tobacco, Tobacco Stalks, and Snuff, and the Casks, Chests, Cases, or other Package containing the same, together with the Horses, Cattle, Carts, Waggons, and all other Carriages whatsoever, employed or in any Ways made use of, in the Removing, or Carriage or Conveyance of such Tobacco, Tobacco Stalks, and Snuff, or any or either of them, shall be forfeited and lost, and shall and may be sued for, and prosecuted by any Officer or Officers of the Customs or Excise in the Manner herein after directed; and the Carrier or other Person employed or intrusted in the removing, carrying, or conveying such Goods, or any of them, shall, besides the Loss of his Cattle and Carriages, also be committed to the County Gaol for the Space of One Month, by any Justice of the Peace for the County where the Offence is committed, or the Offender shall be found; and if any Person or Persons whatsoever shall counterfeit, forge, eraze, or in any wise alter any such Certificate or Duplicate thereof, as herein before is mentioned and described, or shall cause or procure the same, or either of them, to be counterfeited, forged, erazed, or altered in any Respect, he, she, or they so offending, shall forfeit and

Tobacco, Tobacco Stalks, or Snuff, above a certain Weight, found removing without a Certificate, to be forfeited, with the Horses and Carriages:

and the Carrier to be committed.

Penalty of counterfeiting a Certificate.

and pay the Sum of Fifty Pounds for every such Offence, to be sued for, recovered, levied, and divided in the Manner as is herein after expressed.

No Tobacco, &c. to be shipped Coastwise, till Entry be made thereof,

XIII. And it is hereby further enacted by the Authority aforesaid, That from and after the said Twenty ninth Day of *September*, One thousand seven hundred and fifty one, no Tobacco, Tobacco Stalks, or Snuffs, shall be shipped or laden on Board any Ship or Vessel whatsoever, to be carried by Water from any Port or Place whatsoever in *Great Britain*, to any other Port or Place whatsoever in *Great Britain*, until the same, and every Part thereof, be first entered at the Custom-house at the Port where, or nearest to the Place where such Goods shall be shipped and laden; and if it is Tobacco unmanufactured which is to be carried by Water as aforesaid, the same shall not be shipped or laden on Board any Ship or Vessel whatsoever, to be carried by Water as aforesaid, but in the Original Package in which it was imported, preserving the same Marks and Numbers, nor without a Certificate being first had and obtained from the Collector and Comptroller or other Chief Officer of the Customs at the Port or Place where such Tobacco was imported in *Great Britain*, that the Duties thereof were paid or secured at the Importation, and by whom, and the Time when, and in what Ship or Vessel, Ships or Vessels, the same, and every Part thereof, was imported; and if it is Tobacco Stalks, or Snuff, or other manufactured Tobacco which is to be carried by Water as aforesaid, the same shall

and if it is unmanufactured, to be in the Original Package,

with a Certificate of the Duties being paid;

not be ſhipped or laden on Board any Ship or Veſſel whatſoever to be carried by Water as aforeſaid, without a Certificate being firſt had and obtained from the Collector and Comptroller, or other Chief Officer of the Cuſtoms at the Port or Place where the Tobacco was imported in *Great Britain*, from which ſuch Stalks were ſtripped or ſeparated, or ſuch Snuff was made or manufactured, that the Duties were paid or ſecured for ſuch Tobacco at the Importation thereof; which ſaid ſeveral Certificates ſuch Officer or Officers are hereby required and directed to grant and deliver to all and every Perſon and Perſons, being the Importer or Importers of ſuch Tobacco, or their known Agents or Servants, who ſhall apply to him or them for the ſame, without any Fee or Reward whatſoever, on Pain of forfeiting the Sum of Ten Pounds for every ſuch Offence.

and if manufactured, with a Certificate that the Duties were paid for the Tobacco of which the ſame was manufactured.

Officers to grant ſuch Certificates *gratis*, under Penalty of 10 *l.*

XIV. And it is hereby further enacted, That before any ſuch Tobacco, Tobacco Stalks, or Snuff, for which ſuch Certificate is granted, ſhall be ſhipped or laden on Board any Ship or Veſſel whatſoever in *Great Britain*, to be carried by Water as aforeſaid, the Proprietor or Proprietors thereof ſhall deſcribe and inſert on the Back of ſuch Certificate, in a fair and legible Manner, the Names of each particular Package in which ſuch Goods are contained, together with the particular Marks and Numbers ſet on each Package, and alſo the true and exact Weight of each particular Species of ſuch Goods contained in each particular Package, and the Place or Places from whence the ſame

and the Proprietor to inſert on the Back of the Certificate, the Packages, Marks, Numbers, Weight, and Species, of the Goods.

same were brought, and to which they are to be carried and conveyed by Water as aforesaid.

Certificate to be delivered to the Master of the Vessel,

XV. And it is hereby further enacted, That such Certificate as aforesaid shall, by the Proprietor or Proprietors of such Tobacco, Tobacco Stalks, and Snuff, before the same be shipped or laden on Board any Ship or Vessel for the Purposes aforesaid, be delivered to the Master, or other Person or Persons taking Charge of any Ship or Vessel, Ships or Vessels, on Board which such Tobacco, Tobacco Stalks, or Snuff, shall be shipped or laden, in order to be removed and carried by Water as aforesaid; which Certificate the Master or other Person or Persons taking Charge of any such Ship or Vessel, Ships or Vessels, on Board which any such Tobacco, Tobacco Stalks, or Snuff, shall be laden as aforesaid, shall immediately after his or their Arrival in any Port or Place in *Great Britain* with such Goods on Board, deliver to the Collector or other Chief Officer at such Port or Place, who is hereby directed and required to cause such Goods to be examined by the said Certificate, to see that they agree therewith; and if upon such Examination it shall be found, that such Goods agree with the Certificate in all Respects, then such Certificate shall be transmitted by him, within the Space of One Month after he receives the same, to the Person appointed by the High Treasurer, or Commissioners of the Treasury for the time being, for keeping the Accounts herein after-mentioned; and the same

and by him to the Chief Officer of the Port, on his Arrival,

and to be transmitted by him to the Officer appointed by the Treasury.

Goods

Goods ſhall be diſcharged by the Officer who examines them, and ſhall and may be taken away and diſpoſed of by ſuch Perſon or Perſons to whom they are conſigned, or to whom they of Right belong or appertain.

Tobacco, &c. ſhipt without ſuch Certificate,

XVI. And it is hereby further enacted, That if any Tobacco, Tobacco Stalks, or Snuff ſhall, from and after the ſaid Twenty ninth Day of *September*, One thouſand ſeven hundred and fifty one, be found laden on Board any Ship or Veſſel whatſoever, at any Port or Place in *Great Britain*, without ſuch Certificate as aforeſaid being firſt had and obtained, or without ſuch Certificate being on Board any ſuch Ship or Veſſel with the Goods to which the ſame belongs; or if upon Examination it ſhall appear that ſuch Certificate is forged or counterfeited, or that it does not agree in all Reſpects with the Goods to which the ſame belongs; then, and in any or either of ſuch Caſes, all ſuch Tobacco, Tobacco Stalks, and Snuff, and the Caſks, Cheſts, Caſes, or other Packages containing the ſame, ſhall be forfeited and loſt, and ſhall and may be ſeized and proſecuted by any Officer or Officers of the Cuſtoms, in the Manner herein after directed; and the Maſter or other Perſon or Perſons taking Charge of any ſuch Ship or Veſſel, Ships or Veſſels, ſhall forfeit and loſe Six Pence *per* Pound Weight for every Species of the Goods aforeſaid; and if any Perſon or Perſons whatſoever ſhall counterfeit, forge, eraze, or in any wiſe alter any ſuch Certificate as is herein laſt be-

or with a forged one, &c. to be forfeited, and the Maſter to pay 6*d. per* Pound. Penalty of counterfeiting ſuch Certificate.

fore-mentioned and described, or shall cause or procure the same to be counterfeited, forged, erazed, or altered in any Respect, he, she, or they so offending, shall forfeit and lose the Sum of One hundred Pounds, to be sued for, recovered, levied, and divided, in the Manner as herein after is expressed.

Land-waiters Books for Entry and Discharge of Tobacco imported from *America*, to be transmitted Monthly from the Ports to the Officer appointed by the Treasury,

XVII. And be it further enacted by the Authority aforesaid, That from and after the said Twenty ninth Day of *September*, One thousand seven hundred and fifty one, the Collector and Comptroller, or other Chief Officer or Officers of the Customs in the Port of *London*, and also at every Port or Place in *Great Britain*, where any Tobacco shall be imported, after the said Twenty ninth Day of *September*, One thousand seven hundred and fifty one, from any of His Majesty's Plantations in *America*, do once in every Calendar Month transmit or deliver to such Person as shall be deputed and appointed by the High Treasurer, or Commissioners of the Treasury for the time being, to receive the same, One of the Land-waiters Books, in which his Account is entered and kept of the landing and discharging of Tobacco imported in any Ship or Vessel at such Port or Place, from any of His Majesty's Plantations in *America*,

with Copies of the Entries for Exportation, &c.

and also true and exact Copies of every Entry of Tobacco for Exportation, and of the several and respective Indorsements relating thereto, which are delivered to the Searcher or Searchers, or any other Officer or Officers, at such Port or Place where any such Tobacco is entered and shipped

ſhipped for Exportation to Foreign Parts; and alſo true and exact Copies of every Account, which, purſuant to the Directions herein before given, ſhall be delivered to any Officer or Officers of the Cuſtoms at ſuch Port or Place, of Tobacco intended to be manufactured by the Importer or Importers thereof on his, her, or their own Account, or which ſhall be delivered by the Importer or Importers thereof to any other Perſon or Perſons whatſoever to be manufactured for the Account of ſuch Importer or Importers; and alſo true and exact Copies of every Account which, purſuant to the Directions herein before given, ſhall be delivered to any Officer or Officers at ſuch Port or Place by the Importer or Importers of Tobacco ſold by them to any other Perſon or Perſons whatſoever: Which ſaid ſeveral Accounts are to be kept by the ſaid Perſon who ſhall be deputed as aforeſaid by the High Treaſurer, or Commiſſioners of the Treaſury for the time being, who is to keep proper Books, and enter therein the ſaid ſeveral and reſpective Accounts ſo tranſmitted or delivered to him; which ſeveral Entries ſhall be made, and an Account thereof kept, in ſuch Manner and Form, that the Marks and Numbers on every Hogſhead, Caſk, or other Package of Tobacco, with the Weight thereof, at the Importation thereof, may be compared and chequed with the Marks, Numbers, and Weights, at the Exportation thereof, or when ſold or delivered for Home Conſumption, or to be manufactured, to the Intent that the Identity

and Accounts of Tobacco manufactured by the Importer, &c.

or ſold by him.

Officer appointed by the Treaſury to make Entries of the ſaid Accounts,

tity of all such Tobacco imported, exported, sold, or delivered to be manufactured, may be thereby known and ascertained; and when any Thing shall appear to him to be done or practised at any Port or Place, contrary to the Directions and Intentions of this Act, he shall immediately transmit an Account thereof in Writing to the Commissioners of the Customs for the time being, at *London*, or at *Edinburgh* respectively, under whose Management the same shall happen, and a Copy of such Representations made by him to the Commissioners of the Customs, either at *London* or *Edinburgh*, shall be by him, Once in every Six Months, laid before the Commissioners of His Majesty's Treasury, or the High Treasurer for the time being; and if any Collector, or other Chief Officer or Officers of the Customs, at any Port or Place of *Great Britain*, shall neglect or refuse to transmit and deliver One of the Land-waiters Books, and a true Copy of every Entry of Tobacco for Exportation, and of the several Indorsements relating thereto, herein before-mentioned and described; and also true Copies of all or any or either of the Accounts herein before-mentioned and described, within the Time and Times herein before limited and appointed for that Purpose, he and they so neglecting or refusing shall forfeit Fifty Pounds for every such Neglect or Refusal, to be sued for, recovered, levied, and divided, in the Manner herein after expressed.

and where any Thing shall appear to be done against this Act, immediately to transmit to the Commissioners of the Customs an Account thereof,

and to the Treasury Once in 6 Months.

Penalty on Collectors, &c. not transmitting Land-waiters Books, &c.



XVIII. And

XVIII. And be it further enacted by the Authority aforeſaid, That all and every Perſon and Perſons whatſoever who ſhall import any Tobacco into *Great Britain* from any of His Majeſty's Plantations in *America*, ſhall, within the Space of Twenty one Calendar Months, to be reckoned and computed from the ſaid Twenty fifth Day of *March*, One thouſand ſeven hundred and fifty two, tranſmit and deliver to the Collector or other Chief Officer of the Cuſtoms at the Port or Place where any ſuch Tobacco is imported, a true Account in Writing under his Hand, and their reſpective Hands, of all ſuch Tobacco which he ſhall, at the Time of giving in ſuch Account, have in his Cuſtody, Power, or Poſſeſſion; which Account ſhall contain the Number of Hogſheads, Caſks, Cheſts, Caſes, or other Packages, in which ſuch Tobacco is contained, together with all, and each, and every of the ſeveral and reſpective Marks, Numbers, and Weights ſet upon all, and each, and every ſuch Hogſhead, Caſk, Cheſt, Caſe, or other Package, and the particular Warehouſes, Storehouſes, Cellars, or other Places, where the ſame are then lodged and lie; and all and every ſuch Perſon or Perſons ſhall, from and after the Expiration of the aforeſaid Term of Twenty one Months, tranſmit and deliver annually, and every Year, between the Firſt and Twenty fourth Days of *June*, in each Year, to ſuch Collector or other Chief Officer of the Cuſtoms, at the Port or Place where any ſuch Tobacco is imported, a true Account in Writing under his

Importer to tranſmit to the Collector at the Port of Importation, within 21 Months from 25 *March*, 1752, an Account of all Tobacco then in his Cuſtody;

and the like Account annually;

and their respective Hands, of all such Tobacco which he shall, at the Time of giving in such Account, have in his Custody, Power, or Possession, which has been entered in *Great Britain* Eighteen Months, or more, at the Time of giving in such Account; which Account shall also contain the Number of Hogsheads, Casks, Chests, or other Packages, in which such Tobacco is contained; and also all, and each, and every of the several and respective Marks, Numbers, and Weights, set upon all, and each, and every such Hogshead, Cask, Chest, or other Package, and the particular Warehouses, Storehouses, Cellars, or other Places where the same are then lodged and lie; and every such Collector or other Chief Officer is upon Receipt of such Accounts, forthwith to cause the several and respective Goods contained in such Accounts to be examined thereby, and then to transmit such Accounts to the Person appointed by the High Treasurer, or Commissioners of the Treasury, for keeping the Accounts herein before mentioned; and if any Importer or Importers of Tobacco shall neglect to give in such Account and Accounts as aforesaid, at the Time and Times, and in such Manner and Form in all Respects, as is herein before limited, directed, and appointed, or if such Account or Accounts shall, upon Examination, appear to be false or fraudulent in any Respect whatsoever, he, she, or they so offending in both or either of these Cases, shall forfeit and lose the Sum of Fifty Pounds for each and every such Offence.

the Goods to be examined thereby, and the Accounts to be transmitted to the Officer appointed by the Treasury.

Penalty.

XIX. And

XIX. And be it further enacted by the Authority aforesaid, That if any Person or Persons whatsoever shall at any Time or Times hereafter, in order to defeat any of the Purposes or Intents of this Act, erase, cut out, burn out, blot out, or in any wise whatsoever alter, change, or deface any Mark or Number, Marks or Numbers whatsoever, which was burnt in, or set upon any Hogshead, Cask, Chest, Case, or other Package whatsoever of Tobacco, in the Plantations in *America*, or which was burnt in, or set thereon, in *Great Britain*, upon the Importation or Landing thereof, or which was burnt in, or set thereon, in *Great Britain*, upon the Exportation thereof from thence to Foreign Parts, he, she, and they so offending, shall forfeit and lose the Sum of Twenty Pounds for each Hogshead, Cask, Chest, Case, or other Package whatsoever of Tobacco, the Mark whereof shall be so altered or defaced as aforesaid, to be sued for, recovered, levied, and divided, as is herein after directed. Penalty of altering or defacing the Marks set upon the Packages.

XX. And be it further enacted by the Authority aforesaid, That from and after the said Twenty fifth Day of *March*, One thousand seven hundred and fifty two, no Tobacco shall be brought or imported into the Kingdom of *Great Britain*, otherwise than in Cask, Chest, or Case only, each Cask, Chest, or Case whereof shall contain Four hundred and fifty Pounds Weight of neat Tobacco at the least, under the Penalty of the Forfeiture of all such Tobacco as shall be imported contrary to this Act, Penalty of importing Tobacco otherwise than in Cask, Chest, or Case, of 450lb. Weight, at the least.

together with the Caſks, Cheſts, Caſes, or other Package containing the ſame.

Unmanufactured Tobacco not to be exported to Foreign Parts, but in Caſks, Cheſts, or Caſes, of 425lb. Weight, or more.

XXI. And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty fifth Day of *March*, One thouſand ſeven hundred and fifty two, no Tobacco unmanufactured ſhall be loaden or laid on Board in any Ship or Veſſel whatſoever in any Port or Place in *Great Britain*, to the intent to be exported to Foreign Parts, but in Caſks, Cheſts, or Caſes only, containing Four hundred and twenty five Pounds Weight or more of Tobacco, in each Caſk, Cheſt, or Caſe, under the Penalty of the Forfeiture of ſuch Tobacco, and of the Caſk, Cheſt, or Caſe containing the ſame; except Caſks or other Packages containing Samples of Tobacco ſhipped and exported at the ſame Time and Place, and with the ſame Hogſheads or Caſks out of which ſuch Samples were taken; and the ſame Goods and Package ſhall and may be ſeized and proſecuted by any Officer or Officers of the Cuſtoms in ſuch Manner and Form as herein after is expreſſed.

Packages, with Samples of the Tobacco, excepted.

No Tobacco, Tobacco Stalks, or Snuff, above a certain Weight, carried Coaſtwiſe, to be afterwards removed by Land, without a Certificate of the Duties being paid.

XXII. And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty ninth Day of *September*, One thouſand ſeven hundred and fifty one, no Tobacco or Tobacco Stalks exceeding Twenty four Pounds Weight, nor any Snuff exceeding Ten Pounds Weight (which ſhall have been removed or carried Coaſtwiſe, or by Water, from the Port or Place of Importation in *Great Britain*, to any other Port or Place within this Kingdom) ſhall afterwards be removed

moved or carried from thence by Land to any other Place whatſoever, without a Certificate being firſt had and obtained from the Collector and Comptroller, or the Chief Officers of the Cuſtoms at the Port or Place to which ſuch Goods were carried Coaſtwiſe, or by Water, as aforeſaid, that it appears to them by the Entries of the Certificate or Certificates in their Books which came with the Goods from the Port or Place of Importation, that the Duties thereof were paid or ſecured at the ſaid Port or Place of Importation; and alſo in what Ship or Veſſel, Ships or Veſſels, ſuch Goods and every Part thereof came or were brought Coaſtwiſe, or by Water, as aforeſaid; and the Time when; and alſo that the Perſon or Perſons who ſhall apply to them for the ſame, had made Oath to the Truth thereof; which ſaid Certificate ſuch Officers are hereby required and directed, after writing the ſame off in their Books, to grant and deliver to every Perſon and Perſons who ſhall apply to them for the ſame, and ſhall immediately tranſmit a Duplicate of ſuch Certificate to the Perſon appointed by the Lord High Treaſurer, or the Commiſſioners of the Treaſury, for the time being, for keeping the Accounts herein after mentioned; and that before any ſuch Tobacco, Tobacco Stalks, or Snuff, for which ſuch Certificate is granted, ſhall be removed or carried by Land, as aforeſaid, the Proprietor thereof, or his Factor or Agent, ſhall deſcribe and inſert on the Back of ſuch Certificate, in a fair and legible Manner, the Names of each particular

Officers to grant ſuch Certificate, and to tranſmit a Duplicate thereof to the Officer appointed by the Treaſury.

Proprietor to inſert on the Back of the Certificate, the Packages, Numbers, Marks, Weights, and Species, &c.

ticular Package in which such Goods are contained, together with the particular Marks and Numbers set on each Package, and also the true and exact Weight of each particular Species of such Goods contained in each particular Package, and the Place and Places from whence the same were brought, and to which they are to be carried and conveyed, and the Name of the Person to whom the same shall be sent, to which such Proprietor, Factor, or Agent, shall subscribe his, her, or their Name or Names, and make Oath to the Truth thereof; and if any Tobacco, Tobacco Stalks, or Snuff, exceeding the respective Quantities before mentioned, shall, from and after the said Twenty ninth Day of *September*, One thousand seven hundred and fifty one, be found removing by Land from the Port or Place of its Importation, without such Certificate therewith, as is herein before directed to be granted by the proper Officers; or if upon Examination it shall appear that such Certificate is forged or counterfeited, all such Tobacco, Tobacco Stalks, and Snuff, and the Casks, Chests, Cases, or other Package containing the same, together with the Horses, Cattle, Carts, Waggons, and all other Carriages whatsoever employed, or in any wise made use of in the removing, or Carriage or Conveyance of such Tobacco, Tobacco Stalks, and Snuff, or any or either of them, shall be forfeited and lost, and shall and may be seized and prosecuted by any Officer or Officers of the Customs,

and make Oath to the Truth thereof.

Penalty of removing Tobacco without such Certificate, &c.

ſtoms, in the Manner herein after directed; and the Carrier or other Perſon employed or intruſted in the removing, carrying, or conveying ſuch Goods, or any of them, ſhall, beſides the Loſs of his Cattle and Carriages, alſo forfeit and loſe the Sum of Ten Pounds, and be committed to the County Gaol for One Month, by any Juſtice of the Peace for the County where the Offence is committed, or the Offender ſhall be found; and if any Perſon or Perſons whatſoever ſhall counterfeit, forge, eraze, or in-wiſe alter any ſuch Certificates or Duplicate thereof, as are directed by this Act, or ſhall cauſe or procure the ſame, or either of them, to be counterfeited, erazed, or altered in any Reſpect, he, ſhe, or they ſo offending, ſhall forfeit and loſe the Sum of One hundred Pounds for every Offence, to be ſued for, recovered, levied, and divided, in the Manner as herein after is expreſſed.

and of counterfeiting thereof.

XXIII. And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty ninth Day of *September*, One thouſand ſeven hundred and fifty one, no Tobacco, or Tobacco Stalks, exceeding the Quantity of Twenty four Pounds Weight, nor any Snuff exceeding Ten Pounds Weight, ſhall be conveyed or carried by Land from any Place in *Great Britain*, to any other Place in *Great Britain*, in any Hogſhead, Cask, Cheſt, or Package, unleſs ſuch Hogſhead, Cask, Cheſt, or Package, be ſtamped or marked on the Outſide, with the reſpective Words, Tobacco, Tobacco Stalks, or Snuff, in large Letters, not leſs than

No Tobacco, Tobacco Stalks, or Snuff, above a certain Weight, to be carried by Land, unleſs the Species be marked with large Letters on the Package.

Penalty.

Three Inches in Length, under the Penalty and Forfeiture of all ſuch Tobacco, Tobacco Stalks, or Snuff, with the Package thereof, and One Shilling for every Pound Weight thereof, to be paid by the Owner of ſuch Tobacco, Tobacco Stalks, or Snuff.

No Drawback to be allowed for Tobacco mixt with Rubbiſh, &c.

Penalty of entering ſuch for Exportation, or any Thing for Tobacco which is not ſo.

XXIV. And be it further enacted by the Authority aforeſaid, That no Drawback ſhall be allowed for any Tobacco which is mixed with Rubbiſh or Dirt, or any other Matter or Thing whatſoever; and all and every Perſon or Perſons who ſhall enter or ſhip for Exportation, or cauſe to be entered or ſhipped for Exportation, any Tobacco mixed with Rubbiſh, or with Dirt, or any other Matter or Thing whatſoever, or who ſhall enter any Thing as Tobacco for Exportation, and which upon Examination by the proper Officers, ſhall appear not to be Tobacco, ſhall forfeit all ſuch Goods, and the Casks, and other Package, in which they are contained, and alſo the Sum of Fifty Pounds of lawful Money of *Great Britain*, for each and every Hogſhead or other Package thereof.

No Tobacco to be entered or ſhipped for Exportation (except to *Ireland*) unleſs in Veſſels of 70 Tons, or upwards.

XXV. And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty ninth Day of *September*, One thouſand ſeven hundred and fifty one, no Tobacco either manufactured or unmanufactured ſhall be entered or ſhipped for Exportation to any Parts beyond the Seas (*Ireland* only excepted) in any Ship or Veſſel whatſoever, unleſs ſuch Ship or Veſſel ſhall be of the Burthen of Seventy Tons or upwards; and if any Officer or Officers of the Cuſtoms

ſhall

shall apprehend, or have Reason to believe, that any such Ship or Vessel bound to Foreign Parts, and having Tobacco on Board her, shall not be of the Burthen of Seventy Tons or upwards, it shall and may be lawful for such Officer or Officers to stop and detain such Ship or Vessel, and the whole Cargo laden on Board her, of Tobacco, and all other Goods, until he or they shall cause such Ship or Vessel to be admeasured, according to the Admeasurement prescribed by an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the First, (intituled, *An Act for preventing Frauds and Abuses in Excise, Customs, Stamp Duties, Post Office, and House Money;*) and if it shall appear by such Admeasurement, that any such Ship or Vessel is of the Burthen of Seventy Tons or upwards, the Officer or Officers so stopping and detaining her and her Cargo, shall not be subject or liable to any Action for Damages occasioned by such Stoppage and Detention; and if the Master or Commander of any Ship or Vessel Outward Bound to Foreign Parts, having Tobacco on Board her, shall enter and clear out such Ship or Vessel in the Collectors Book at the Custom House, as of the Burthen of Seventy Tons or upwards, and such Ship or Vessel shall not be of so great Burthen, according to the Admeasurement prescribed by the aforesaid Act, he shall forfeit and lose the Sum of One hundred Pounds for every such Offence.

Officer, where the Vessel appears not to be of that Burthen, may detain her till admeasured,

according to Act 6 *Geo.* I.

Penalty on Master clearing out such Vessel as of 70 Tons, not being of that Burthen.

XXVI. And be it further enacted by the Authority aforesaid, That from and after

Penalty on Vessels under 70 Tons, with Tobacco, Tobacco Stalks, or Snuff, above a certain Weight, being found at Anchor, or hovering near the Ports, or within Two Leagues of the Shore, unless in case of Necessity or Distress, &c.

after the said Twenty ninth Day of *September*, One thousand seven hundred and fifty one, where any Ship or Vessel whatsoever under the Burthen of Seventy Tons coming or arriving from Foreign Parts, or having cleared Outwards in *Great Britain* for Foreign Parts, and having on Board One hundred Pounds Weight of Tobacco, or any Tobacco Stalks, or Stems stript from the Leaf, or Fifty Pounds Weight of Snuff, shall be found at Anchor, or hovering within the Limits of any of the Ports of this Kingdom, or within Two Leagues of the Shore, or shall be discovered to have been within the Limits of any Port, and not proceeding on her Voyage, Wind and Weather permitting, (unless in Case of unavoidable Necessity and Distress of Weather, of which Necessity and Distress the Master, Purser, or other Person having or taking the Charge or Command of such Ship or Vessel, shall give Notice to, and make Proof of, before the Collector or other Chief Officer of the Customs of such Port as aforesaid, immediately after the Arrival of such Ship or Vessel into the said Port,) all such Tobacco and Tobacco Stalks, or Stems stript from the Leaf, and Snuff, together with the Hogsheads, Bags, Boxes, Casks, or other Package whatsoever, containing the same Goods, or the Value thereof, shall be forfeited and lost, (whether Bulk shall then have been broken or not,) and the Master or other Person taking Charge of every such Ship or Vessel shall forfeit and lose the Sum of One hundred Pounds; and the same Goods and Package shall

and

and may be ſeized and proſecuted, or the Value thereof be ſued for by any Officer or Officers of the Cuſtoms, in ſuch Manner and Form, as herein after is expreſſed, any Law, Statute, or Uſage to the contrary notwithſtanding; and if any Ship or Veſſel whatſoever above the Burthen of Seventy Tons, having ſuch Goods on Board as aforeſaid, either Homeward Bound or Outward Bound, ſhall be found at Anchor, or hovering as aforeſaid, and no Notice of Diſtreſs be given as aforeſaid, the Maſter or other Perſon taking Charge of every ſuch Ship or Veſſel ſhall forfeit and loſe the Sum of One hundred Pounds.

Penalty on Veſſels above 70 Tons found at Anchor, or hovering as aforeſaid.

XXVII. And be it enacted by the Authority aforeſaid, That from and after the ſaid Twenty ninth Day of *September*, One thouſand ſeven hundred and fifty one, all Tobacco, Tobacco Stalks, and Snuff, which ſhall be ſeized and condemned, ſhall be burnt and deſtroyed in the Preſence of the Collector and Comptroller of the Cuſtoms for the Port where ſuch Tobacco ſhall happen to be at the Time of ſuch Condemnation, or in the Preſence of ſuch Officer, as ſhall be appointed by them for that Purpoſe; and if there ſhall be no ſuch Officer of the Cuſtoms at the Place where ſuch Tobacco ſhall be at the Time of the Condemnation thereof, then in the Preſence of the Collector or Supervifor of Exciſe of the Diſtrict in which ſuch Place is ſituate; and that all Rewards or Allowances to which the Officer or Officers who ſhall ſeize and proſecute the ſame, are intitled to by Law, ſhall be paid by the

All Tobacco, Tobacco Stalks, and Snuff, which ſhall be ſeized and condemned, to be burnt.

and the Allowance payable to the Officer who shall seize the same, to be paid out of the Customs applicable to Incidents, after the Rate of 6 *d. per* Pound, for Tobacco, or Snuff,

and 1 *d. per* Pound, for Tobacco Stalks, or damaged Tobacco.

the Receivers General of the Customs at *London* or *Edinburgh* respectively, or by the respective Collector in the Out-ports where such Tobacco, Tobacco Stalks, or Snuff was seized, and burnt, or destroyed, to such Officer or Officers, out of any of the Duties or Revenues arising from the Customs applicable to Incidents; that is to say, If it is Tobacco, or Tobacco Snuff, so burnt and destroyed, the same shall be paid at and after the same Rate and Proportion, as if the said Tobacco or Tobacco Snuff had been sold on Condemnation for Six Pence *per* Pound; and if it is Tobacco Stalks, or damaged Tobacco, then the Officer so seizing shall have and be intitled unto One Penny *per* Pound, for every Pounds Weight of Tobacco Stalks or damaged Tobacco so condemned and burnt, in lieu of all other Allowances

Officer to certify to the Commissioners the Quantity burnt,

and they are to grant an Order for Payment of the Reward.

XXVIII. Provided always, That the Officers of Customs or Excise respectively, in whose Presence the same shall be burnt, shall certify to the Commissioners of the Customs, in such Part of the United Kingdom where the same shall be burnt, the exact Quantity so burnt, whereupon the said Commissioners shall grant their Order for the Payment of the said Rewards or Allowances, in Manner above-mentioned; and if the same shall have been burnt in the Presence of such Officer of Excise, then the said Commissioners shall order the same to be paid by the Receivers General of the Customs, in either Part of the United Kingdom, as the same shall happen.

XXIX. And

XXIX. And whereas ſome Doubts have ariſen, whether the Bonds which are given to the Crown for the Payment of the ſeveral and reſpective Duties on Tobacco, within Eighteen Months, as the Law directs, ought on the Expiration of the ſaid Eighteen Months to be put in Suit, and whether any Intereſt ſhall accrue thereon to the Crown, from and after the Expiration of the ſaid Eighteen Months, until the ſaid Bonds ſhall be vacated by a proper Debenture to be made out for that Purpoſe, in as much as the Exporter upon the Exportation of the Tobacco within the Time limited by Law, which is Three Years, is to be paid, or allowed to draw back the whole Duty, or the Security vacated on the Bond or Bonds given on the Importation of the ſame Tobacco; Now to clear up and remove all ſuch Doubts for the future, be it declared and enacted by the Authority aforeſaid, and it is hereby declared and enacted, That all Bonds which have been given, and are now ſubſiſting at the Time of making this Act, for the ſeveral and reſpective Duties on Tobacco, or which ſhall hereafter be given for the Payment of the ſaid Duties, are and ſhall be deemed and taken to be due and payable immediately upon the Day mentioned in the Condition of the ſaid Bond, for Payment thereof; and that ſuch Intereſt ſhall be paid to the Crown, on all ſuch Bonds as is directed by an Act of Parliament made in the Fourth Year of Her late Majeſty Queen *Anne* (intituled, *An Act for continuing an additional Subſidy of Tonnage* &c.

Bonds given for Payment of the Duties on Tobacco, to be due on the Day of Payment mentioned in the Bond, and Intereſt thereon to be paid to the Crown, according to an Act of 4 *Anne*.

*Tonnage and Poundage, and certain Duties upon Coals, Culm, and Cinders, and additional Duties of Excise; and for settling and establishing a Fund thereby, and by other Ways and Means for Payment of Annuities to be sold for raising a further Supply to Her Majesty, for the Service of the Year One thousand seven hundred and six, and other Uses therein mentioned)* which Interest shall be computed from the Day the Bond becomes due, to the Day whereon it shall be paid off in Money, or the Day the Searcher certifies upon the Debenture, that the Tobacco was shipt for Exportation, notwithstanding such Tobacco doth or shall remain unexported, and the Three Years (being the Time limited for the Allowance of the Drawback on Exportation) shall not be expired, and no such Security shall hereafter be vacated, until all such Interest shall be paid thereon; any Law, Usage, or Custom to the contrary notwithstanding.

Exchequer may grant a *Fiat* for Process of immediate Extent for Payment of the Bonds before due.

XXX. And be it further declared and enacted by the Authority aforesaid, That it shall and may be lawful to and for the Chancellor and Under Treasurer of His Majesty's Court of *Exchequer*, the Lord Chief Baron, and other Barons of the said Court of the Degree of the Coif, or any or either of them, to grant his or their *Fiat* for the issuing of Process of immediate Extent against any Person or Persons who has or have, or shall have given his or their Bond to the Crown, for Duties on Tobacco, although the Day mentioned in the Condition of the said Bond for Payment be not come, upon

upon an Affidavit laid before him, by One of the Securities, or Executor or Administrator of such Security, that the Person bound to the Crown in such Bond is decayed in his Circumstances, and that the Crown's Debt is in Danger of being lost, unless some more speedy Method than the usual Way of Proceeding be forthwith had for Recovery thereof; and if the Crown recovers the Money due on such Bond, before the Day of Payment shall become due, the Obligor is to be allowed out of the Money so recovered the usual Discounts.

upon Affidavit that Crown's Debt is in Danger of being lost.

Crown recovering thereon, the Obligor to be allowed the usual Discounts.

XXXI. And whereas by an Act made in the Twenty first Year of his present Majesty's Reign, (intituled, *An Act for granting to His Majesty a Subsidy of Poundage upon all Goods and Merchandizes to be imported into this Kingdom; and for raising a certain Sum of Money by Annuities, and a Lottery, to be charged on the said Subsidy; and for repealing so much of an Act made in the Twentieth Year of His present Majesty's Reign, as enacts, That Prize Goods and Merchandizes may be exported, without paying any Duty of Custom or Excise for the same*) it is provided, That the Importers of Tobacco shall, upon paying down the Subsidy thereby granted, have the same Allowance with respect to the said Subsidy, as they are intitled to by any Law now in Force upon Tobacco imported; but no Allowance is given by the said Act to the Importers of Tobacco, when the said Subsidy is bonded, which has been found detrimental to Trade; be it therefore enacted by the Authority aforesaid, That the Importers

Recital of Clause in an Act of 21 *Geo.* II.

Importers of Tobacco to have a Discount on giving Bonds for the said Subsidy, or paying the same before due, &c.

Importers of Tobacco shall, from and after the First of *June*, One thousand seven hundred and fifty one, have the same Allowances and Discounts on giving Bonds for the said Subsidy, or paying the same before they become due, as they are now intitled to by any Law now in Force upon Bonds given for Tobacco imported; and that if any Importer of Tobacco, who hath already given Security, or shall before the said First of *June*, One thousand seven hundred and fifty one, give Security for the said Subsidy, shall be desirous to discharge his Bond or Bonds, or any Part thereof in Ready Money, before the Expiration of Eighteen Months from the Date thereof, he shall be abated upon such Bond or Bonds, so much as the Discount at the Rate of Seven *per Centum per Annum* shall amount to in Proportion to the Time unexpired.

Recital of Clauses in an Act of 12 *Ann.*

XXXII. And whereas by an Act of Parliament made in the Twelfth Year of the Reign of Her late Majesty Queen *Anne* (intituled, *An Act for the encouraging the Tobacco Trade*) it was enacted, That any Person importing Tobacco, that should pay down in ready Money the Subsidy of One Penny *per* Pound, due and payable by the Act of the Twelfth Year of the Reign of His late Majesty King *Charles* the Second, or by any Act or Acts continuing the same, and should then desire to have the said Tobacco put into Warehouses under the Queen's and Merchants Locks, for the Security of the Remainder of the Duties, the Merchant or his Servants should have free Access into the

the ſaid Warehouſe at all ſeaſonable Times, which ſaid Act was to continue in Force for Five Years, and to the End of the then next Seſſion of Parliament: And whereas by an Act of Parliament paſſed in the Fifth Year of the Reign of His late Majeſty King *George* the Firſt (intituled, *An Act for continuing an Act made in the Twelfth Year of the Reign of Her late Majeſty Queen* Anne, intituled, *An Act for encouraging the Tobacco Trade*) it is declared, That the putting of Tobacco into Warehouſes had been found beneficial to the Tobacco Trade; and therefore enacted, That the ſaid recited Act of the Twelfth Year of the Reign of Her late Majeſty Queen *Anne*, ſhould continue in Force during ſuch Time as the reſpective Duties on Tobacco ſhould reſpectively continue in Force: And whereas Doubts have ariſen, whether the ſaid recited Act of the Twelfth Year of the Reign of Her ſaid late Majeſty Queen *Anne*, is now in Force; for obviating whereof, be it further enacted by the Authority aforeſaid, That the ſaid Act, ſo far as the ſame relates to the putting Tobacco into Warehouſes, and every Article, Rule, Clauſe, Matter, and Thing therein contained, ſhall be and continue, and are hereby declared to be in full Force.

and of 5 *Geo.* I.

The recited Act of 12 *Ann.* as far as it relates to putting Tobacco into Warehouſes, to be in Force.

XXXIII. And be it further enacted by the Authority aforeſaid, That One Moiety of the ſeveral Penalties and Forfeitures, in this Act before mentioned, ſhall be to the Uſe of His Majeſty, His Heirs, and Succeſſors, and the other Moiety to the Uſe of ſuch Perſon and Perſons

Application, and Method of Recovery, of the Penalties and Forfeitures.

Persons as shall inform, prosecute, or sue for the same; and that all the same Penalties and Forfeitures shall and may be prosecuted and sued for, and the Causes and Controversies arising thereupon, tried, heard, and determined in any of His Majesty's Courts of Record at *Westminster* (if the Offence shall be committed in *England*, or if the Offender or Offenders be in *England* at the Time of commencing the Prosecution) or in the Court of *Exchequer* at *Edinburgh* (if the Offence shall be committed in *Scotland*, or if the Offender or Offenders be in *Scotland* at the Time of the commencing the Prosecution) at the Election of the Commissioners of His Majesty's Customs in that Part of the said United Kingdom where the Offence or Offences shall be committed, wherein no Essoin, Protection, Wager of Law, or more than One Imparlance shall be allowed; any Law, Usage, or Custom, to the contrary notwithstanding.

Limitation of Actions.

XXXIV. And be it further enacted by the Authority aforesaid, That if any Action or Suit shall be commenced against any Person or Persons, for any Thing done in pursuance of this Act, the Defendant or Defendants in such Action or Suit may plead the General Issue, and give this Act, and the Special Matter in Evidence, at any Trial to be had thereupon; and that the same was done in pursuance of and by Authority of this Act; and if it shall appear so to have been done, then the Jury shall find for the Defendant or Defendants; and if the Plaintiff shall be Nonsuited, or discontinue

General Issue.

nue his Action, after the Defendant or Defendants ſhall have appeared, or if Judgement ſhall be given upon any Verdict or Demurrer againſt the Plaintiff, the Defendant or Defendants ſhall and may recover Treble Coſts, and have the like Remedy for the ſame, as Defendants have in other Caſes by Law. Treble Coſts.

*F I N I S.*

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